



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-5

William J. Letta, Treasurer
Sun Company Inc. Political
Action Committee
1801 Market Street
Philadelphia, PA 19103

MAR 17 1995

Identification Number: C00025346

Reference: Year End Report (11/29/94-12/31/94)

Dear Mr. Letta:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

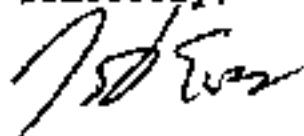
-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) In lieu of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

-Your report includes computer produced formats of the Summary and Detailed Summary Pages. Computer produced formats may only be used upon prior approval of the Commission. You should submit a separate sample format with a cover letter requesting approval. Until your format has been approved, FEC forms must be used. 11 CFR §104.2(d)

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel

free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

sincerely,



Neil Evans
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

SCHEDULE A

ITEMIZED RECEIPTS

Contributions from Individuals

Any information derived from FEC Reports and Statements may not be used or relied by any person for the purpose of making contributions or for campaign purposes, other than using the names and addresses of any political committee to which contributions have been made.

NAME OF COMMITTEE OR PAC

National Organization, PAC (00000000)

Un-reviewed/unchecked
for each category on the
Contributor Summary Page
Non-Itemized Receipts
112000

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date payroll deduction was taken	Amount of Payroll Deduction
James Sullivan 21 18th Street City, State 222	National Organization, Inc.	Payroll deduction	\$750.00
Employer Other name Other name	Position Title Aggregate Year-to-Date > 1	Payroll deduction	(0120 Non-Itemized)
John Doe 681 Executive Road City, State 222	Employer Other name Title Aggregate Year-to-Date > 1	Payroll deduction	\$120.00 (000 Non-Itemized)
Mary Doe Other name Other name	Employer Other name Title Aggregate Year-to-Date > 1	Payroll deduction	\$120.00 (000 Non-Itemized)

Mark payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.B(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$120 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

IN-KIND CONTRIBUTIONS

SCHEDULE A

ITEMIZED RECEIPTS

Contributions from Individuals

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NAME OF COMMITTEE OR PAC

National Organization, PAC (00000000)

Un-reviewed/unchecked
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Contributor Summary Page
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112000

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date	Amount of Cash
Marcia L. Evans 4 River Road City, State 222	National Organization, Inc.	6/15/00	\$5,000.00 (00-XXXXXX) (00000000)
Employer Other name Other name	Position Title Aggregate Year-to-Date > 1	Payroll deduction	\$120.00 (000 Non-Itemized)

SCHEDULE B

ITEMIZED EXPENDITURES

Operating Expenditures/Other Purposes

Any information derived from FEC Reports and Statements may not be used or relied by any person for the purpose of making contributions or for campaign purposes, other than using the names and addresses of any political committee to which contributions have been made.

NAME OF COMMITTEE OR PAC

National Organization, PAC (00000000)

Un-reviewed/unchecked
for each category on the
Contributor Summary Page
Non-Itemized Receipts
112000

A. Full Name, Mailing Address and ZIP Code	Property of Committee	Date Acquired or Used	Amount of Cash
Marcia L. Evans 4 River Road City, State 222	Office phone	6/15/00	\$5,000.00
Employer Other name Other name	Position Title Acquisition Date or Used	Payroll deduction	(00-XXXXXX) (00000000)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

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